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HOUSE BILL 1410 By  
Davis (Cocke)

SENATE BILL 1688  
By Burchett

AN ACT to amend Tennessee Code Annotated, Sections 47-26-813, 55-4-113, 67-3-2301, 67-3-2302, 67-3-2303 and 67-3-2310 relative to the collection of certain registration taxes or fees, penalties and interest.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF TENNESSEE:

**SECTION 1.** Tennessee Code Annotated, Section 55-4-113(a)(8)(H) is amended by deleting the first sentence in its entirety and by substituting instead the following:

All taxes imposed by this section shall be a part of the registration taxes or fees and shall be payable to the department of safety. Upon becoming delinquent, such taxes or fees shall be subject to collection by the commissioner of revenue under the provisions of Title 67, Chapter 1, Part 14. If it becomes necessary for the commissioner of revenue to collect, on behalf of the department of safety, any taxes or fees imposed by this section, the department of revenue shall retain an administrative fee of two percent (2%) of the gross amount of any tax, fee, penalty or interest collected.

**SECTION 2.** Tennessee Code Annotated, Section 67-3-2302(a) is amended by deleting the word "revenue" in the first sentence and by substituting instead the word "safety".

**SECTION 3.** Tennessee Code Annotated, Section 67-3-2303(a) is amended by deleting the word "revenue" in the first sentence wherever it appears and by substituting instead the word "safety".

**SECTION 4.** Tennessee Code Annotated, Section 67-3-2310 is amended by adding the following new subsection:

(e) If any taxes, fees, penalties or interest imposed by this part and administered by the department of safety, pursuant to any statute or Executive Order become delinquent, they shall be subject to collection by the

commissioner of revenue under the provisions of Title 67, Chapter 1, Part 14. If it becomes necessary for the commissioner of revenue to collect, on behalf of the department of safety, any taxes or fees, penalties or interest imposed by this part, the department of revenue shall retain an administrative fee of two percent (2%) of the gross amount of any tax, fee, penalty or interest collected.

**SECTION 5.** Tennessee Code Annotated, Section 47-26-813 is amended by deleting the word "revenue" wherever it appears and by substituting instead the word "safety".

**SECTION 6.** Tennessee Code Annotated, Section 47-26-813 is amended by adding the following language as a new subsection:

(g) If any penalties imposed by this part and assessed by the department of safety, pursuant to any statute or Executive Order, are not paid within ninety (90) days from the date of assessment notice, they shall be subject to collection by the commissioner of revenue under the provisions of Title 67, Chapter 1, Part 14. If it becomes necessary for the commissioner of revenue to collect such penalties on behalf of the department of safety, the department of revenue shall retain an administrative fee of two percent (2%) of the gross penalties collected.

**SECTION 7.** This act shall take effect July 1, 2001, the public welfare requiring it.